

Collin County, Texas

April 30, 2009



Monthly Interim Financial Report (unaudited and unadjusted)

Prepared By:
County Auditor's Office

Donald W. Cozad CIO, RTA/C
County Auditor

Member of the Government Finance Officers Association
This report is available on the internet: <http://www.co.collin.tx.us/auditor>

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Note: Rounding of cents to whole dollars can cause a slight difference between sums of detail lines and totals.



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR

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May 28, 2009

Honorable District Judges of Collin County and
Honorable Members of the Collin County Commissioners Court

The unaudited and unadjusted Monthly Financial Report of Collin County, Texas, as of April 30, 2009, and for the month ended April 30, 2009, is hereby submitted. This report, as required by Local Government Code §114.023 and §114.025, was prepared by the County Auditor and is intended for informational purposes only. The statements are reported on a budgetary basis, which is not in accordance with generally accepted accounting principles.

As County Auditor, I am not independent with regard to these financial reports. These reports have been prepared in accordance with the professional standards of the AICPA, the GFOA, and GASB. The general ledger has been maintained with due professional care.

This report includes Money Matters!!, a narrative with charts and tables, and statutorily required Financial Statements and Schedules, as well as selected statistical details.

This report is intended to be self-explanatory. However, if you need clarification or have questions, please do not hesitate to call the County Auditor's office for more information at 972/548-4641.

This report can be seen on the internet at: <http://www.co.collin.tx.us/auditor>.

Respectfully submitted,

/s/ Donald W. Cozad

Donald W. Cozad CIO, RTA/C
County Auditor



Money Matters!!

April 30, 2009

Fiscal Period 7 of 12

Interim Monthly Financial Report (unaudited)

As required by Local Government Code 114.023

The following report is presented by the County Auditor, as required by state statute, to the Commissioners Court of Collin County to inform the Court as to the financial status of the County. This report is presented monthly.

Revenues

Approximately 71% of county revenues are from property taxes. Collection of those taxes is primarily in December and January. Additional revenue streams include fines and fees, charges for services, inter-governmental revenue, interest and other revenues. Each year, the County must fund expenditures during the first quarter of the fiscal year (Oct – Dec) from reserves. For FY 2009, the tax rate is \$0.2425 per \$100 valuation. Property taxes provide operating funds for the general fund, the general road and bridge fund, the jury fund, and the permanent improvement fund, as well as funding for debt service principal and interest payments. With the tax collections through March, we are ahead of the FY 2008 collections by 2.7%. We continue to be behind in fees and permits. The rental revenue shortfall is due to the loss of a tenant. Replacement is expected shortly. Interest is continuing to fall behind, as we are feeling the effects of the economic slowdown and lower rates for all investments, especially overnight and daily deposits.

Year to Date Total Revenue - Governmental Funds With Comparative Totals for Fiscal Year 2009 For the Seven Month Period Through April 30

Revenue by Source	FY 2009 YTD	FY 2008 YTD	Change from 2008	Percent Change from 2008
Property taxes	\$ 170,142,326	\$ 165,611,327	\$ 4,530,999	2.7%
Fees and permits	14,088,407	17,102,855	(3,014,448)	-17.6%
Federal and state funds	8,482,192	7,507,577	974,615	13.0%
Charges for services	5,352,947	3,952,910	1,400,037	35.4%
Fines and forfeitures	2,550,855	1,958,463	592,392	30.2%
Other local gov't funds	-	(656,549)	656,549	0.0%
Rental revenues	670,818	744,471	(73,653)	-9.9%
Interest	4,018,171	8,900,254	(4,882,083)	-54.9%
Miscellaneous	641,125	568,287	72,838	12.8%
	\$ 205,946,841	\$ 205,689,595	\$ 257,246	0.1%

Expenditures

Prior to the start of the current fiscal year, the Commissioners Court adopted the FY 2009 combined operating budget (except debt service) totaling \$268.1 million. The General Fund is \$149.9 million of the total. The table below is for all governmental funds.

Year to Date Total Expenditures - Governmental Funds With Comparative Totals for Fiscal Year 2009 For the Seven Month Period Through April 30

Expenditures by Function	FY 2009 YTD	FY 2008 YTD	Change from 2008	Percent Change from 2008
General administration	\$ 16,052,273	\$ 10,093,234	\$ 5,959,039	59.0%
Judicial	9,267,527	8,859,102	408,425	4.6%
Financial administration	5,704,268	5,572,309	131,959	2.4%
Legal	5,935,726	5,718,511	217,215	3.8%
Public facilities	5,592,810	6,052,355	(459,545)	-7.6%
Equipment services	1,047,916	1,297,863	(249,947)	-19.3%
Public safety	32,834,730	31,630,288	1,204,442	3.8%
Public transportation	9,640,493	8,740,311	900,182	10.3%
Health and welfare	9,153,597	9,078,401	75,196	0.8%
Culture and recreation	675,253	637,454	37,799	5.9%
Conservation	147,069	190,220	(43,151)	-22.7%
Capital outlay	27,452,463	34,361,311	(6,908,848)	-20.1%
Debt service:				
Principal	24,490,000	21,560,000	2,930,000	13.6%
Interest	9,522,144	10,086,368	(564,224)	-5.6%
Bond issuance costs	-	-	-	0
	\$ 157,516,269	\$ 153,877,727	\$ 3,638,542	2.4%

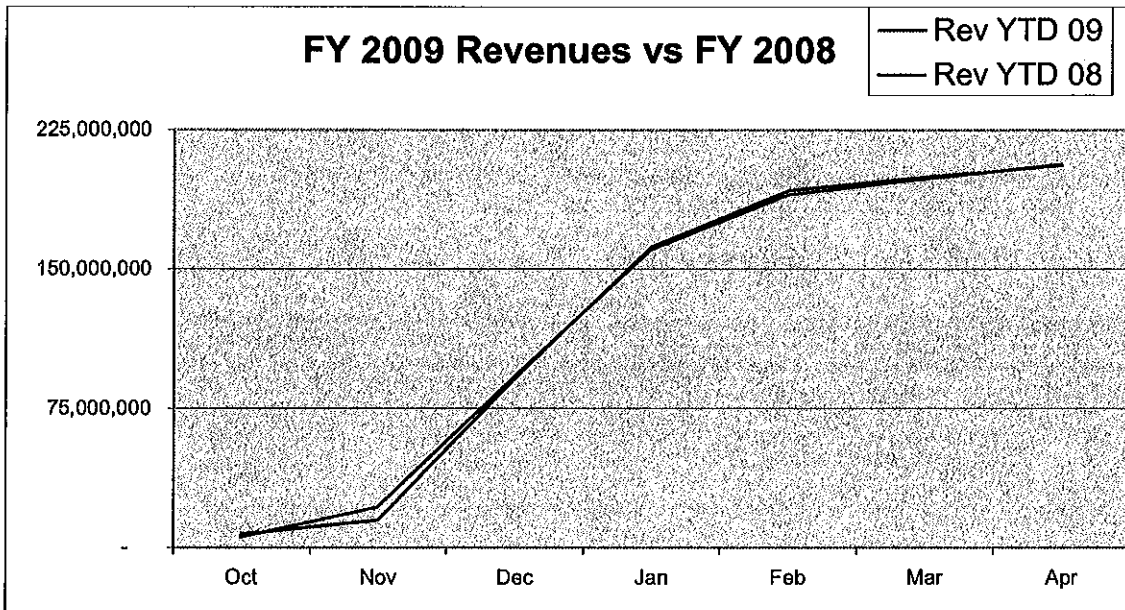
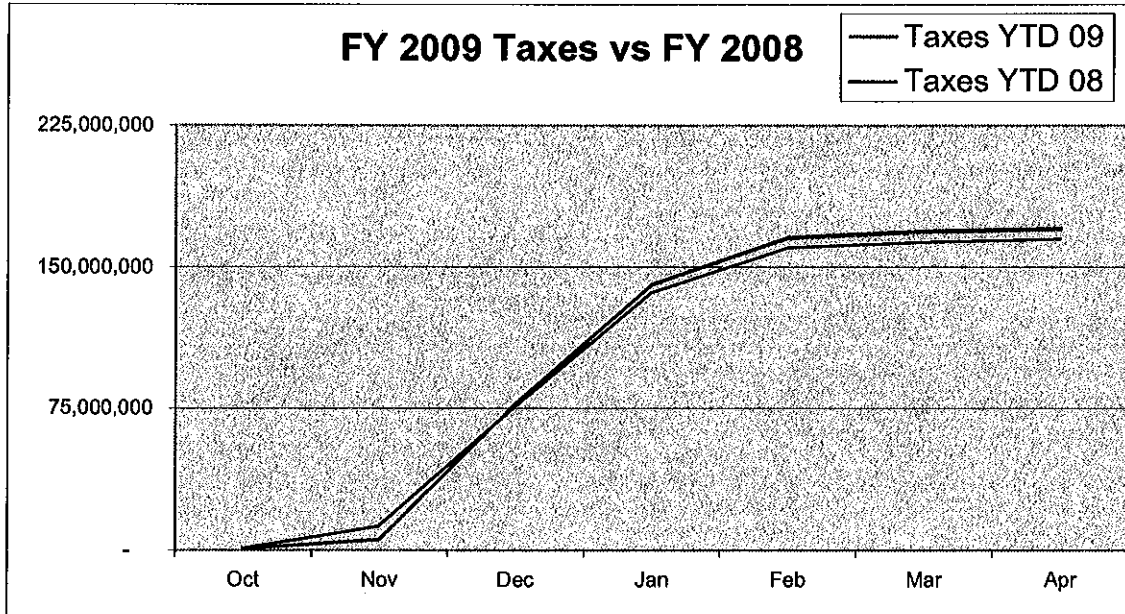
Year to Date Revenue and Expenditures - Governmental Funds With Comparative Totals for Fiscal Year 2009 For the Seven Month Period Through April 30

Expenditures by Function	FY 2009 YTD	FY 2008 YTD	Change from 2008	Increase (Decrease) from 2008
Total Revenues	\$ 205,946,841	\$ 205,689,595	\$ 257,246	0.1%
Total Expenditures	157,516,269	153,877,727	3,638,542	2.4%
Change in Fund Balance	\$ 48,430,572	\$ 51,811,868	(3,381,296)	-6.5%

Variances and Trends

Governmental Funds – Revenues by Source

As noted above, property tax collections have now exceeded FY 2008 by about \$4.5 million for the same period. It is very interesting when the revenues recorded for both FY 09 and FY 08 are graphed. The rate of increase is very evident over time and appears to be very similar in its movement between the two years. Tracking this over several years may provide more insights.



In the General Fund, with 7 months (58.3% of the year) passed:

- Taxes (includes all taxes) collected are at 97.9% of total budgeted revenues.
- Fees and Permits are behind budget with only 46.5% of budgeted revenues collected.
- Federal and State funds are ahead of budget compared to the percent of year passed (64.9%).
- Charges for Services are only slightly behind budget at 54.6%.
- Fines and Forfeitures are behind budgeted revenues at 45.9% of budgeted revenues.

In the Road and Bridge Fund:

- Taxes (includes all taxes) collected are at 97.9% of total budgeted revenues.
- Fees and Permits are ahead of budgeted revenues at 65.1% of budget collected.
- Charges for Services are also ahead of the percent of budget year passed (65.9%).
- Fines and Forfeitures are slightly behind budgeted revenues at 54.4% of budget.

Budgetary Highlights – FY 2008

The legal level of budgetary control for the General Fund is the level at which the budget is adopted; that is, the budget is adopted by department and in total according to four major categories:

- Salaries and benefits;
- Maintenance and operating;
- Travel and education; and
- Capital purchases.

These expenditures for both the General Fund and the Road and Bridge Fund are below the equivalent budget year. With 58.3% of the year passed, the following percentages of expenditures have been noted for the two funds which employ the largest number of employees.

In the General Fund, year to date budgeted expenditures after seven months of the year total \$85.9 million for all departments; year to date actual expenditures are \$82.4 million. Expenditures for the first six months are lower by \$3.5 million. Salary and benefits is ahead of the budget by about \$1.2 million through April 30.

In other budgeted expenditure categories in the General Fund, we are favorable in both maintenance and operating expenses (\$2.5 million below budget) and in the training and travel expenses (\$171,770 below budget) at this time. Generally this trend will continue for the year, if recent past history is an indicator. Capital expenditures in the General Fund are above budget, but this is normal and should level out to budgeted expenditures or just below, based on recent history.

In Road and Bridge, total expenses are at \$11.3 million for the first seven months of the year, with the budgeted expenditures for the same period at \$13.9 million. This is an overall favorable variance at April 30 of \$2.6 million. This is a decrease over the March favorable variance of \$3.3

million. This variance will most likely continue to drop as we are now moving into the primary road maintenance months.

Outlook

Statute provides that the County Auditor provide whatever information is considered appropriate for the Commissioners Court and the District Judges to understand the financial condition of the county. This report will be published not only for presentation to the Court and the Judges, but will also be available on our web site for public review and information.

The continuing concern is for the impact of the recession on the collection of property taxes in the next fiscal year. As the largest source of revenues the County collects to fund its operations, property taxes usually does not show the effects of an economic downturn until at least the year following the year of the downturn. For Collin County, that will be FY 2010 and continuing into 2011. Municipalities do not have the same calendar of effects from a downturn; with their primary source of revenue being sales tax, the effects are felt much faster, as buyers slow their purchases during a downturn.

So far this year, we have collected, for General Fund revenues not including taxes, 83.5% of the budgeted revenues for the first seven months (\$15.2 million collected vs. \$18.3 million budgeted). In the Road and Bridge Fund, things look a little better. After removing the Air Check Texas State funds received (which are paid out in total to NCTCOG) of \$2.4 million, non-property tax revenues are 10.7% ahead for the year over budgeted revenues (\$9.1 million actual vs. \$8.2 million budgeted).

In spite of the demands on county services, both for infrastructure and for health care, the County enjoys a broad, healthy tax base that provides adequate revenues to support basic services. The County conservatively manages its resources, using cost containment practices ranging from performance programs to position savings to other ways to reduce or eliminate non-performing programs. As of September 30, 2008, the unreserved fund balance for the General Fund was \$110.7 million; this is 73.6% of budgeted General Fund expenditures for FY 2009. The management of the County has placed it in sound financial position to mitigate most economic uncertainty. That does not replace the need for continuing close observation and examination of every expenditure to ensure the money spent is spent wisely and properly.

The County is currently participating with 11 other large counties to customize and implement a new case management software system. The case management system is named the Comprehensive Integrated Justice System. Implemented in FY 2007 was the probate court module. Go live for the civil courts process was completed in March 2008; currently we are implementing the criminal courts process and planning has started for the justice of the peace offices. A new jail system that can complement and enhance the new Justice System, in order to provide as seamless an environment as possible for justice, courts, public safety, and collections, was approved in early May.

The tax rate for FY 2009 was lowered from \$0.245/\$100 valuation to \$0.2425/\$100; this is the second reduction since FY 2007, when the rate was reduced for the first time after eight straight

years of no change in the tax rate. There is continuing pressure from rising health care costs, demand for constituent services and road construction to meet the growing population. Collin County continues to experience strong fund balance reserves.

There continues to be movement forward on the financial system requirements and expectations. Our office has already started its blueprinting of the business processes in preparation for the implementation.

**County of Collin, Texas
County Statistical Information
April 30, 2009**

	<u>04/30/09</u>	<u>04/30/08</u>
<u>General Information</u>		
Number of Employees (using last check summary listing in April)	<u>1,670</u>	<u>1,636</u>
Estimated Population as of Jan 1, 2009 and 2008	<u>764,500</u>	<u>748,050</u>
Unemployment Rate	<u>6.7%</u>	<u>4.8%</u>
Number of Employees per 1,000 Capita	<u>2.18</u>	<u>2.19</u>
Medical Insurance Costs per Employee - Avg per Month*	<u>\$ 796</u>	<u>\$ 712</u>
<u>Financial Condition - Governmental Funds</u>		
YTD Property Taxes per Capita	<u>\$ 223</u>	<u>\$ 221</u>
YTD Revenues per Capita	<u>\$ 269</u>	<u>\$ 275</u>
YTD Expenditures per Capita	<u>\$ 206</u>	<u>\$ 206</u>

* Includes claims, administration, employee clinic admin, etc.

County of Collin, Texas
Statistical Information - General Fund and Road & Bridge Fund
April 30, 2009

	<u>General Fund</u>	<u>Road & Bridge</u>
<u>Financial Condition</u>		
Current ratio	<u>1541.8%</u>	<u>3959.8%</u>
Cash and Cash Equivalents / Current Liabilities		
(Defines strength of balance sheet and ability to pay current bills)		
Working Capital	<u>\$ 84,266,972</u>	<u>\$ 6,793,925</u>
Total Current Assets Less Total Current Liabilities		
(Defines cash flow)		
<u>Financial Position</u>		
Days Expenditures in Fund Balance	<u>390</u>	<u>174</u>
Percent of Annual Budget Received:		
Property Taxes	<u>97.9%</u>	<u>97.9%</u>
Fees and Permits	<u>46.5%</u>	<u>65.1%</u>
Federal and State Funds	<u>64.9%</u>	NA
Charges for Services	<u>54.6%</u>	<u>65.9%</u>
Fines and Forfeitures	<u>45.9%</u>	<u>54.4%</u>
Interest	<u>34.6%</u>	<u>41.5%</u>
Miscellaneous	<u>83.1%</u>	<u>85.7%</u>
Percent of Annual Budget Used:		
Salaries	<u>57.0%</u>	<u>55.3%</u>
Maintenance and Operating	<u>54.3%</u>	<u>44.4%</u>
Education and Conference	<u>36.6%</u>	<u>36.4%</u>
Capital Outlay	<u>63.1%</u>	<u>54.9%</u>

County of Collin, Texas
Unaudited Condensed Balance Sheet - Governmental Funds
April 30, 2009 and 2008

	<u>April 30, 2009</u>	<u>April 30, 2008</u>
<u>Assets</u>		
Cash and cash equivalents	\$ 268,935,628	\$ 257,373,668
Investments	146,240,140	142,995,672
Receivables:		
Taxes (net of allowance for uncollectible)	6,433,844	7,541,119
Due from other governments	4,214,579	5,945,865
Due from other funds	2,428,697	3,009,986
Advance to other funds	1,983,851	2,267,259
Interest	-	32,717
Miscellaneous	217,125	523,826
Inventories	3,991,811	2,292,387
<u>Total Assets</u>	<u>\$ 434,445,675</u>	<u>\$ 421,982,499</u>
<u>Liabilities</u>		
Accounts payable	\$ 1,215,247	\$ 921,679
Payroll related costs payable	1,279,852	1,514,900
Lease deposits payable	26,197	25,964
Due to other governments	185,048	189,313
Due to other funds	2,430,610	2,160,552
Deferred revenue	146,317	1,492
Deferred tax revenue	6,137,497	7,353,255
<u>Total Liabilities</u>	<u>\$ 11,420,768</u>	<u>\$ 12,167,155</u>
<u>Fund Balance</u>		
Reserved for:		
Debt service	\$ 14,620,391	\$ 13,919,093
Capital projects	120,564,331	116,970,995
Sale of courthouse	3,500,000	5,100,000
Animal shelter facility	1,983,851	2,267,259
Health care	15,074,033	16,498,812
Myers Park Foundation	122,851	120,870
Encumbrances	66,706,899	57,454,462
Inventories	3,991,811	2,292,387
Unreserved, but designated for:		
Capital assets	1,438,298	1,175,989
Special projects	5,387,675	2,851,404
Five year plan	6,977,360	6,977,360
Administration	819,691	743,454
Unreserved and undesignated		
General fund	156,938,207	161,850,156
Special revenue funds	24,899,509	21,593,103
<u>Total Fund Balance</u>	<u>\$ 423,024,907</u>	<u>\$ 409,815,344</u>
<u>Total Liabilities and Fund Balance</u>	<u>\$ 434,445,675</u>	<u>\$ 421,982,499</u>

County of Collin, Texas
Unaudited Condensed Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental
For the Seven Month Period Ended April 30, 2009 and 2008

	Totals (Memorandum Only)		FY09 vs FY08
	April 30, 2009	April 30, 2008	Ahead (Behind)
<u>Revenues</u>			
Property taxes	\$ 170,142,326	\$ 165,611,327	2.74%
Fees and permits	14,088,407	17,102,855	-17.63%
Federal and state funds	8,482,192	7,507,577	12.98%
Charges for services	5,352,947	3,952,910	35.42%
Fines and forfeitures	2,550,855	1,958,463	30.25%
Other local governmental funds	-	(656,549)	
Rental revenues	670,818	744,471	-9.89%
Interest	4,018,171	8,900,254	-54.85%
Miscellaneous	641,125	568,287	12.82%
	<u>\$ 205,946,841</u>	<u>\$ 205,689,595</u>	0.13%
<u>Expenditures</u>			
Current			
General administration	\$ 16,052,273	\$ 10,093,234	59.04%
Judicial	9,267,527	8,859,102	4.61%
Financial administration	5,704,268	5,572,309	2.37%
Legal	5,935,726	5,718,511	3.80%
Public facilities	5,592,810	6,052,355	-7.59%
Equipment services	1,047,916	1,297,863	-19.26%
Public safety	32,834,730	31,630,288	3.81%
Public transportation	9,640,493	8,740,311	10.30%
Health and welfare	9,153,597	9,078,401	0.83%
Culture and recreation	675,253	637,454	5.93%
Conservation	147,069	190,220	-22.68%
Capital projects - capital outlay	27,452,463	34,361,311	-20.11%
Debt service:			
Principal retirement	24,490,000	21,560,000	13.59%
Interest and fiscal charges	9,522,144	10,086,368	-5.59%
Bond issuance costs	-	-	
	<u>\$ 157,516,269</u>	<u>\$ 153,877,727</u>	2.36%
<i>Excess (deficit) of revenues over expenditures</i>	\$ 48,430,572	\$ 51,811,868	-6.53%
<i>Other financing sources (uses):</i>			
Other financing sources (uses)	155,026	385,609	
Transfers in	8,668,245	8,065,916	
Transfers out	(8,668,245)	(8,105,453)	
Total other financing sources (uses)	<u>155,026</u>	<u>346,072</u>	
Net change in fund balances	48,585,598	52,157,940	
Fund balance at beginning of year	374,439,314	357,657,408	
Fund balance at end of year	<u>\$ 423,024,912</u>	<u>\$ 409,815,348</u>	

Collin County Auditor's Office
Revenues by Type and Expenditures by Category - General Fund
April 30, 2009

	2009 Revised Budget	2009 YTD Budget	2009 YTD Actual	Variance favorable (Unfavorable)
<u>Revenues</u>				
Property taxes	\$ 119,221,816	\$ 69,546,050	\$ 116,717,579	\$ 47,171,529
Fees and permits	13,085,400	7,633,010	6,079,775	(1,553,235)
Federal and state funds	3,678,780	2,145,927	2,388,118	242,191
Charges for services	6,091,600	3,550,978	3,326,271	(224,707)
Fines and forfeitures	2,771,000	1,616,398	1,272,651	(343,747)
Interest	5,239,750	3,056,515	1,810,761	(1,245,754)
Miscellaneous	443,210	258,510	368,200	109,690
	<u>\$ 150,531,556</u>	<u>\$ 87,807,388</u>	<u>\$ 131,963,355</u>	<u>\$ 44,155,967</u>
<u>Expenditures</u>				
Salaries and Benefits	\$ 90,041,892	\$ 52,538,392	\$ 51,322,777	\$ 1,215,615
Maintenance and Operating	52,088,812	30,787,097	28,277,787	2,509,310
Training and Travel	798,685	464,121	292,351	171,770
Capital Outlay	3,976,177	2,136,047	2,508,354	(372,307)
	<u>\$ 146,905,566</u>	<u>\$ 85,925,657</u>	<u>\$ 82,401,269</u>	<u>\$ 3,524,388</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 3,625,990</u>	<u>\$ 1,881,731</u>	<u>\$ 49,562,086</u>	<u>\$ 47,680,355</u>

31,309,740	15,245,776
18264015	83.5%

Collin County Auditor's Office
Revenues by Type and Expenditures by Category - General Road & Bridge Fund
April 30, 2009

	2009 Revised Budget	2009 YTD Budget	2009 YTD Actual	Variance favorable (Unfavorable)
<u>Revenues</u>				
Property taxes	\$ 4,070,011	\$ 2,374,162	\$ 3,985,590	\$ 1,611,428
Fees and permits	11,578,000	6,753,824	7,541,276	787,452
Federal and state funds	-	-	2,467,357	2,467,357
Fines and forfeitures	1,904,500	1,110,935	1,255,699	144,764
Interest	305,000	177,912	165,947	(11,965)
Miscellaneous	246,400	143,724	102,149	(41,575)
	<u>\$ 18,103,911</u>	<u>\$ 10,560,557</u>	<u>\$ 15,518,018</u>	<u>\$ 4,957,461</u>
<u>Expenditures</u>				
Salaries and Benefits	\$ 6,602,246	\$ 3,851,204	\$ 3,652,064	\$ 199,140
Maintenance and Operating	15,427,265	8,999,116	6,844,575	2,154,541
Training and Travel	36,576	21,315	13,329	7,986
Capital Outlay	1,454,524	1,029,251	799,236	230,015
	<u>\$ 23,520,611</u>	<u>\$ 13,900,886</u>	<u>\$ 11,309,204</u>	<u>\$ 2,591,682</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (5,416,700)</u>	<u>\$ (3,340,329)</u>	<u>\$ 4,208,814</u>	<u>\$ 7,549,143</u>

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
April 30, 2009
Percentage of Year Passed = 58.33%

	2009 Final Budget	2009 Apr-09 Budget	2009 Apr-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>General Administration</u>								
County Judge	\$ 193,777	\$ 16,144	\$ 13,473	\$ 2,671	\$ 113,008	\$ 102,299	\$ 10,709	52.8%
Commissioners Court	648,555	54,040	41,309	12,731	378,280	340,516	37,764	52.5%
County Clerk	2,918,047	400,943	120,214	280,729	1,910,807	1,157,610	753,197	39.7%
Support Services	1,344,322	112,018	82,887	29,131	784,126	957,712	(173,586)	71.2%
Human Resources	1,449,775	120,832	98,174	22,658	845,469	785,664	59,805	54.2%
Veterans Service	200,095	16,668	12,340	4,328	116,676	116,376	300	58.2%
ERP	508,569	42,376	34,119	8,257	296,632	278,734	17,898	54.8%
Non-Departmental	19,189,792	1,548,736	546,822	1,001,914	11,460,237	6,102,461	5,357,776	31.8%
Non-Departmental Capital	547,541	45,628	90	45,538	319,396	34,749	284,647	6.3%
Administrative Services	780,905	65,069	52,144	12,925	455,483	440,655	14,828	56.4%
Risk Management	1,650,689	137,550	1,531,499	(1,393,949)	962,850	1,578,596	(615,746)	95.6%
Data Processing	3,357,114	279,751	185,266	94,485	1,958,257	1,616,595	341,662	48.2%
Elections	1,483,511	123,618	52,430	71,188	865,326	942,796	(77,470)	63.6%
Records	584,564	48,706	40,688	8,018	340,942	301,576	39,366	51.6%
Telecommunications	2,013,986	167,823	99,413	68,410	1,174,761	799,592	375,169	39.7%
Housing Finance Corp	60,000	5,000	-	5,000	35,000	-	35,000	0.0%
	36,931,242	3,184,902	2,910,868	274,034	22,017,250	15,555,932	6,461,318	
<u>Judicial</u>								
County Court - Mental	\$ 451,254	\$ 37,598	\$ 30,068	\$ 7,530	\$ 263,186	\$ 246,717	\$ 16,469	54.7%
County Court - Probate	110,000	9,165	99	9,066	64,155	24,860	39,295	22.6%
County Courts at Law - shared	464,880	38,732	30,835	7,897	271,124	253,466	17,658	54.5%
County Court at Law I	493,988	41,159	31,860	9,299	288,113	261,916	26,197	53.0%
County Court at Law II	486,850	40,564	31,100	9,464	283,948	276,500	7,448	56.8%
County Court at Law III	476,498	39,701	32,033	7,668	277,907	262,510	15,397	55.1%
County Court at Law IV	462,540	38,538	31,424	7,114	269,766	254,927	14,839	55.1%
County Court at Law V	446,389	37,193	29,896	7,297	260,351	247,304	13,047	55.4%
County Court at Law VI	1,453,531	121,119	85,088	36,031	847,833	828,550	19,283	57.0%
County Court at Law Clerks	601,010	50,077	24,861	25,216	350,539	239,918	110,621	39.9%
County Clerks - Probate/Mental	442,982	36,908	21,133	15,775	258,356	223,250	35,106	50.4%
District Courts - shared								

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
April 30, 2009
Percentage of Year Passed = 58.33%

	2009 Final Budget	2009 Apr-09 Budget	2009 Apr-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
199th District Court	317,894	26,483	20,348	6,135	185,381	171,041	14,340	53.8%
219th District Court	306,144	25,505	19,721	5,784	178,535	170,042	8,493	55.5%
296th District Court	316,524	26,367	20,847	5,520	184,569	171,541	13,028	54.2%
366th District Court	295,768	24,640	10,979	13,661	172,480	141,569	30,911	47.9%
380th District Court	297,264	24,763	19,288	5,475	173,341	164,578	8,763	55.4%
401st District Court	314,128	26,170	20,171	5,999	183,190	170,985	12,205	54.4%
416th District Court	326,037	27,162	21,284	5,878	190,134	175,522	14,612	53.8%
417th District Court	293,785	24,472	19,233	5,239	171,304	166,085	5,219	56.5%
429th District Court	296,476	24,698	18,415	6,283	172,886	69,953	102,933	23.6%
District Clerk	3,780,130	314,892	225,762	89,130	2,205,596	2,180,959	24,637	57.7%
Justice of the Peace - shared	-	-	-	-	-	-	-	-
Justice of the Peace - Pct 1	487,602	40,628	30,254	10,374	284,396	283,971	425	58.2%
Justice of the Peace - Pct 2	362,467	30,200	23,042	7,158	211,400	211,080	320	58.2%
Justice of the Peace - Pct 3-1	318,883	26,569	20,473	6,096	185,983	188,950	(2,967)	59.3%
Justice of the Peace - Pct 3-2	442,320	36,855	26,911	9,944	257,985	261,589	(3,604)	59.1%
Justice of the Peace - Pct 4	567,726	47,303	31,412	15,891	331,121	321,393	9,729	56.6%
	14,613,070	1,217,461	876,537	340,924	8,523,579	7,969,176	554,403	
<u>Financial Administration</u>								
County Auditor	\$ 2,532,296	\$ 211,019	\$ 162,269	\$ 48,750	\$ 1,477,133	\$ 1,381,195	\$ 95,938	54.5%
Budget Director	650,256	54,181	37,522	16,659	379,267	274,847	104,420	42.3%
Budget Collections	215,994	17,993	12,192	5,801	125,951	124,420	1,531	57.6%
Tax Assessor-Collector	4,872,580	406,042	255,545	150,497	2,842,294	2,587,175	255,119	53.1%
Treasury	339,075	36,733	13,974	22,759	155,377	91,233	64,144	26.9%
Tax Appraiser	1,176,224	98,018	-	98,018	686,126	548,270	137,856	46.6%
Purchasing Department	1,219,243	101,596	77,132	24,464	711,172	697,129	14,043	57.2%
	11,005,668	925,582	558,634	366,948	6,377,320	5,704,267	673,053	
<u>Legal:</u>								
District Attorney	\$ 10,463,956	\$ 871,983	\$ 694,022	\$ 177,961	\$ 6,103,881	\$ 5,827,509	\$ 276,372	55.7%
Court-Appointed Prosecutor	-	-	-	-	-	-	-	-
	10,463,956	871,983	694,022	177,961	6,103,881	5,827,509	276,372	

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
April 30, 2009
Percentage of Year Passed = 58.33%

	2009 Final Budget	2009 Apr-09 Budget	2009 Apr-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>Public Facilities:</u>								
Health Annex	\$ 228,800	\$ 19,059	\$ 2,028	\$ 17,031	\$ 133,413	\$ 2,028	\$ 131,385	0.9%
Bloomdale Admin Building	3,000	250	-	250	1,750	1,385	365	46.2%
Park Hill Prairie	60,255	5,021	-	5,021	35,147	-	35,147	0.0%
Adventure Camp	3,000	250	-	250	1,750	-	1,750	0.0%
Tax Office	2,031,727	169,301	215,762	(46,461)	1,185,107	1,003,106	182,001	49.4%
Justice Center	71,639	5,960	1,791	4,169	41,720	17,825	23,895	24.9%
Medical Examiner	4,364	363	1	362	2,541	1	2,540	0.0%
Old Post Office	1,200	100	-	100	700	-	700	0.0%
Courthouse Annex	75,331	6,269	1,629	4,640	43,883	43,905	(22)	58.3%
Juvenile Detention Center	452,280	37,687	49,175	(11,488)	263,809	180,195	83,614	39.8%
County Courthouse	738,260	61,511	48,212	13,299	430,577	262,146	168,431	35.5%
University Drive Courts	951,567	79,289	104,339	(25,050)	555,023	556,074	(1,051)	58.4%
Bloomdale Rd Courthouse	463,908	38,652	40,932	(2,280)	270,564	146,515	124,049	31.6%
Courthouse Annex A	62,086	5,171	2,038	3,133	36,197	18,367	17,830	29.6%
Outlying JP Offices	112,276	9,351	8,816	535	65,457	35,643	29,815	31.7%
Park Plaza Sub-courthouse	99,741	8,303	4,486	3,817	58,121	43,371	14,750	43.5%
Minimum Security	171,282	14,266	11,915	2,351	99,862	74,864	24,998	43.7%
Service Center	1,889,777	157,475	129,484	27,991	1,102,325	1,072,171	30,154	56.7%
Facilities Management	3,362,653	280,210	213,416	66,794	1,961,470	1,947,162	14,308	57.9%
Building Superintendent	33,654	2,798	1,673	1,125	19,586	15,034	4,552	44.7%
Election Office/Warehouse	10,816,800	901,286	835,697	65,589	6,309,002	5,419,792	889,210	
<u>Equipment Services</u>	\$ 2,297,955	\$ 191,484	\$ 127,335	\$ 64,149	\$ 1,340,388	\$ 1,047,916	\$ 292,472	45.6%
<u>Public Safety</u>								
Ambulance	\$ 913,367	\$ 76,113	\$ 65,769	\$ 10,344	\$ 532,791	\$ 572,280	\$ (39,489)	62.7%
Fire Marshal	1,363,955	113,653	22,034	91,619	795,571	950,172	(154,601)	69.7%
Fire Prevention & Safety Grant	-	-	-	-	-	-	-	
Breathalyzer Program	40,000	3,333	-	3,333	23,331	8,245	15,086	20.6%

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund
April 30, 2009

Percentage of Year Passed = 58.33%

	2009 Final Budget	2009 Apr-09 Budget	2009 Apr-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
Constable, Pct 1	1,026,783	85,557	64,644	20,913	598,899	570,394	28,505	55.6%
Constable, Pct 2	354,738	29,556	23,267	6,289	206,892	201,394	5,498	56.8%
Constable, Pct 3	1,251,882	104,372	78,540	25,832	729,959	684,825	45,134	54.7%
Constable, Pct 4	1,041,647	86,798	65,882	20,916	607,586	585,310	22,276	56.2%
See Less Trash - Constables	-	-	-	-	-	-	-	-
Sheriff	11,838,797	986,554	762,404	224,150	6,905,878	6,719,970	185,908	56.8%
Jail Operations	18,432,462	1,536,030	1,205,951	330,079	10,752,210	11,122,530	(370,320)	60.3%
Minimum Security	3,164,099	263,669	196,720	66,949	1,845,683	1,786,115	59,568	56.4%
TXDOT Grant	-	-	-	-	-	-	-	-
Texas Alcoholic Beverage	-	-	-	-	-	-	-	-
Medical Examiner	1,149,603	95,792	65,584	30,208	670,544	578,800	91,744	50.3%
Civil Defense	9,018	750	-	750	5,250	7,418	(2,168)	82.3%
Highway Patrol	77,457	6,451	4,575	1,876	45,157	41,216	3,941	53.2%
Juvenile Board	300,000	25,000	13,650	11,350	175,000	188,013	(13,013)	62.7%
Community Supervision	60,000	5,000	-	5,000	35,000	-	35,000	0.0%
County Corrections	204,377	17,026	12,918	4,108	119,182	121,315	(2,133)	59.4%
Child Abuse Task Force	311,822	25,980	24,240	1,740	181,860	119,819	62,041	38.4%
911 Addressing	552,829	46,061	34,463	11,598	322,427	280,978	41,449	50.8%
Jail Cafeteria	47,250	3,936	2,739	1,197	27,552	21,854	5,698	46.3%
Holding Facility	2,392,287	199,352	164,185	35,167	1,395,464	1,461,906	(66,442)	61.1%
Homeland Security	510,022	42,494	9,941	32,553	297,458	223,389	74,069	43.8%
	45,042,395	3,753,477	2,817,506	935,971	26,273,694	26,245,942	27,752	
Health and Welfare								
Mental Health/Retardation	\$ 1,269,125	\$ 105,760	\$ 46,667	\$ 59,093	\$ 740,320	\$ 905,179	\$ (164,859)	71.3%
Child Protective Board	39,537	3,294	-	3,294	23,058	-	23,058	0.0%
Inmate Health	4,625,109	385,425	-	385,425	2,697,975	2,336,150	361,825	50.5%
Pauper Care and Charity	3,000	250	-	250	1,750	-	1,750	0.0%
Substance Abuse	215,881	17,980	13,048	4,932	125,860	119,969	5,891	55.6%
Indigent Defense Coordinator	120,994	10,076	7,225	2,851	70,532	71,550	(1,018)	59.1%
Indigent Criminal Defendants	4,604,900	383,739	360,792	22,947	2,686,173	2,627,371	58,802	57.1%
	10,878,546	906,524	427,732	478,792	6,345,668	6,060,219	285,449	

Collin County Auditor's Office
Budget vs Actual by Department and Function - General Fund

April 30, 2009

Percentage of Year Passed = 58.33%

	2009 Final Budget	2009 Apr-09 Budget	2009 Apr-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>Culture and Recreation</u>								
Libraries	\$ 299,220	\$ 24,935	-	\$ 24,935	\$ 174,545	\$ 224,415	\$ (49,870)	75.0%
Camp Advisory Board	-	-	-	-	-	-	-	
Open Space	29,442	2,451	1,057	1,394	17,157	7,587	9,570	25.8%
Historical Commission	243,500	20,291	(521)	20,812	142,037	103,597	38,440	42.5%
EPA Comm Stream Restoration	-	-	-	-	-	-	-	
	572,162	47,677	536	47,141	333,739	335,599	(1,860)	
<u>Conservation</u>								
See Less Trash - Public Works	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	
Agricultural Extension	307,595	25,625	18,485	7,140	179,375	147,070	32,305	47.8%
	307,595	25,625	18,485	7,140	179,375	147,070	32,305	
Total General Fund Operating	\$ 142,929,389	\$ 12,026,001	\$ 9,267,352	\$ 2,758,649	\$ 83,803,896	\$ 74,313,422	\$ 9,490,474	

Collin County Auditor's Office
Budget vs Actual by Department and Function - Road & Bridge Fund
April 30, 2009

Percentage of Year Passed = 58.33%

	2009 Final Budget	2009 Apr-09 Budget	2009 Apr-09 Actual	Variance favorable (Unfavorable)	2009 Year to date Budget	2009 Year to date Actual	Variance favorable (Unfavorable)	% Annual Budget Used
<u>Public transportation</u>								
Road & bridge maintenance	\$ 19,704,104	\$ 1,641,989	\$ 470,886	\$ 1,171,103	\$ 11,493,923	\$ 6,463,584	\$ 5,030,339	32.8%
Engineering	457,153	38,092	25,361	12,731	266,644	213,736	52,908	46.8%
Services and operations	454,343	37,857	29,219	8,638	264,999	252,267	12,732	55.5%
Soil conservation	60,214	5,017	-	5,017	35,119	34,213	906	56.8%
	<u>\$ 20,675,814</u>	<u>\$ 1,722,955</u>	<u>\$ 525,466</u>	<u>\$ 1,197,489</u>	<u>\$ 12,060,685</u>	<u>\$ 6,963,800</u>	<u>\$ 5,096,885</u>	
<u>Special Projects</u>	271,982	22,659	13,586	9,073	158,613	122,835	35,778	45.2%
<u>Non-departmental maintenance</u>	1,118,291	93,191	14,393	78,798	652,337	86,501	565,836	7.7%
<u>Air Check Texas</u>	-	-	-	-	-	2,467,357	(2,467,357)	
<u>Total Road & Bridge Operating</u>	<u>\$ 22,066,087</u>	<u>\$ 1,838,805</u>	<u>\$ 553,445</u>	<u>\$ 1,285,360</u>	<u>\$ 12,871,635</u>	<u>\$ 9,640,493</u>	<u>\$ 3,231,142</u>	

Collin County Auditor's Office
Unaudited Balances of Cash and Investments - Beginning and Ending Balances
April 30, 2009

Fund Name	Fund Number	Cash and Investments April 1, 2009	Cash and Investments April 30, 2009
General Fund	001	\$ 182,924,873	\$ 177,523,594
Road And Bridge	010	14,893,763	15,466,114
Farm To Market	011	20,100	20,107
Lateral Road	012	491,865	492,043
Judicial Appellate Fund	013	130,065	136,904
Air Check Texas	014	518	518
Court Reporters Fund	015	172,206	171,597
Tax A/C Motor Vehicle Tax	017	29,497	29,503
Juvenile Probation	018	4,541,103	4,146,932
Pre-Trial Release	019	(8,886)	(4,467)
Jury Fund	020	950,432	901,393
Law Library	021	1,527,780	1,555,116
Myers Park Operating	022	719,720	700,217
Farm Museum Memorial	023	10,391	10,393
Open Space Parks	024	2,730	2,730
Co Clrk Rec Mgmt & Pres	025	2,132,709	2,176,605
Dist Clrk Rec Mgmt & Pres	026	591,554	598,693
Juvenile Delinquency Prevention	027	27	27
Justice Court Technology	028	578,779	588,493
Courthouse Security	029	932,785	932,545
Code Inspection Fund	030	(51,173)	(67,480)
Economic Development 2001	031	33,495	33,506
Dangerous Wild Animal	032	2,047	2,047
Contract Elections	033	957,043	1,005,073
Chapter 19 Fund	034	-	-
Election Equipment	035	52,788	52,799
Sheriffs Drug Forfeiture	036	128,016	104,139
DA Drug Forfeiture	037	387,496	381,498
DA Service Fee	038	222,429	224,603
Myers Park Foundation	039	122,803	122,851
Juvenile Alternative Ed	041	20,273	2,645
Child Abuse Prevention	042	342	442
County Rec Mgmt & Pres	044	976,721	994,248
Juvenile OCSOP	045	251,822	278,883
DA Deferred Prosec Prgm	049	24,961	28,165
Drug Court Program Fund	050	23,228	22,897
Federal Grants Fund	101	125,004	168,213
Bioterrorism Grant	102	(90,771)	(137,569)
Federal Homeland Sec Grnt	103	2,108	(132,033)
City Readiness Initiative	104	(20,326)	(21,721)
2005 Justice Assist Grant	105	34	34
LLEBG 2003	106	303	1,372
2006 Justice Assist Grant	109	41	41
2007 Justice Assist Grant	110	10,047	10,049
CPS Board Grants	112	839	839
2008 Justice Assist Grant	113	8,969	8,970
State Grants Fund	180	44,836	44,836
TCEQ Grant Fund	181	512,000	430,042
Juv Acct Inc Block Grant	182	-	-

Collin County Auditor's Office
 Unaudited Balances of Cash and Investments - Beginning and Ending Balances
 April 30, 2009

Fund Name	Fund Number	Cash and Investments April 1, 2009	Cash and Investments April 30, 2009
Leose Education	198	171,275	171,296
Total General and Special Revenue Funds		214,558,661	209,179,742
Ltd Tax Perm Improv 99 Ds	201	324,220	332,327
Ltd Tax Perm Imprv 99a Ds	202	92,142	99,529
Ltd Tax Perm Imp 2000 Ds	203	11,624	12,508
Lim Tax Perm Imp 2001 Ds	204	109,785	113,219
Ltd Tax Perm Imp 2002 Ds	205	608,684	626,632
Ltd Tax Pi & Rfd 04 Ds	206	288,924	298,615
Lmtd Tax P/I & Rfd '05 Ds	207	1,473,844	1,506,703
Lmtd Tax Perm Imp Bd 06ds	208	1,020,956	1,044,109
Criminal Justice Rfdg Ds	209	72,040	72,040
Ltd Tax Perm Imp 2007 Ds	211	59,152	60,680
Ltd Tax Ref & Pi Ds 2008	212	544,069	575,573
Unlimited Road Bond 99 Ds	221	305,574	318,386
Unlimited Road Bnd 99a Ds	222	56,292	60,838
Unlimited Rd Bond 99 Ds	223	142,658	153,960
Unlm Road Bond 2001 Ds	224	247,216	256,235
Unlmt Tax Rd/Rfd 2004 Ds	225	1,276,095	1,307,993
Unlmt Rd & Rfd '05 Ds	226	1,413,481	1,447,291
Unlmt Tax Rd Bds, 06 Ds	227	436,244	447,204
Unltd Tax Rd/Rfd 2007 Ds	230	1,510,117	1,548,400
Unltd Tax Rd Bds Ds 2008	231	1,338,023	1,366,220
Tax Notes Series 2004 Ds	242	574,596	591,974
Tax Notes Series '06 Ds	243	513,371	536,318
Unlm Tax Rfd Ser 01 Ds	305	267,900	280,006
Total Debt Service		12,687,007	13,056,760
Ltd Tax Perm Improve 99a	402	611,745	612,020
Ltd Tax Perm Imp 2000	403	87,364	87,398
Lmtd Tax P/I Series '01	404	1,302,744	1,303,253
Ltd Tax Perm Imp 2002	405	1,773,494	1,775,110
Ltd Tax Perm Imp 2004	406	1,180,814	1,181,275
Lmtd Tax Perm Imp 2005	407	2,434,833	2,435,115
Lmtd Tax Perm Imp Bds '06	408	2,305,543	2,306,442
Ltd Tax Perm Imp 2007	411	1,981,318	1,982,093
Ltd Tx Ref&Pi 2008 07proj	412	1,846,004	1,724,221
Ltd Tx Ref&Pi 2008 03proj	413	2,206,861	2,207,350
Unlimited Road Bond 99	421	3,148,292	3,149,523
Unlimited Road Bond 99a	422	2,169,885	1,758,293
Unlimited Road Bond 00/01	423	7,721,446	7,727,138
Unlmt Tax Rd Bonds 2004	425	17,105,065	17,110,007
Unlmt Tax Road Bond 2005	426	8,114,549	8,129,563
Unlmt Tax Road Bds '06	427	9,757,322	9,772,955
Unlimited Road Bond 95/97	428	1,598,196	1,600,820
Unlmt Tax Rfd 93	429	(197)	(197)
Unltd Tax Rd Bds 2007	430	25,949,558	25,924,415
Unltd Tx Rd Bds 08 03proj	431	11,412,739	10,732,075
Unltd Tx Rd Bds 08 07proj	432	21,168,819	21,187,872
Tax Notes Series 2002	441	1,194,152	1,194,617

Collin County Auditor's Office
Unaudited Balances of Cash and Investments - Beginning and Ending Balances
April 30, 2009

Fund Name	Fund Number	Cash and Investments April 1, 2009	Cash and Investments April 30, 2009
Tax Notes Series 2004	442	7,213,184	7,046,565
Tax Notes 2006	443	11,396,006	11,233,052
Capital Improvement Tn 96	444	32,695	9,767
Capital Improvement Tn 01	445	492,401	492,586
Capital Imp T/N 01a	446	176,844	176,911
Permanent Improvement	499	35,589,113	35,000,295
Total Capital Projects		<u>179,970,789</u>	<u>177,860,534</u>
Liability Insurance	501	847,782	1,913,795
Workers' Compensation Ins	502	1,132,011	1,513,956
Flexible Benefits	503	190,290	186,575
Unemployment Insurance	504	539,971	540,188
Insurance Claim	505	18,177,785	16,652,019
Employee Paid Benefits	506	75,211	78,796
Animal Safety Fund	507	211,911	242,129
Total Internal Service Funds		<u>21,174,961</u>	<u>21,127,458</u>
Direct Deposit Clearing	698	-	-
Weekly Tax	699	-	-
State Fees Agency	701	875,314	262,930
Unclaimed Holdings	702	333,415	333,415
Bail Security	703	50,000	50,000
DA Seized Funds Registry	704	3	3
County Clerk - Other	730	2,000,229	2,068,521
County Clerk - Trust	731	13,299,112	13,087,703
Juvenile Probation	732	5,088	2,969
Jail Case Coordinator	733	6,857	7,057
Jail Commissary	734	895,457	895,457
District Clerk	735	810,963	650,095
District Clerk - Trust	736	5,856,440	5,856,440
Inmate Trust	737	86,646	86,646
DA Hot Checks	738	148,371	122,076
DA Trust Unclaimed Restitution	739	-	-
Sheriff	740	139	139
Constable 1	741	-	-
Constable 2	742	535	535
Constable 3	743	58,980	58,980
Constable 4	744	8,839	8,265
JP 1	745	1,331	142
JP 2	746	17,861	16,840
JP 3-1	747	28,381	28,381
JP 3-2	748	65,329	65,329
JP 4	749	310,317	310,317
Tax Assessor/Collector	750	(57,401,708)	(57,401,708)
Child Protective Board	780	128,864	128,864
Adult Probation	781	924,899	924,899
Total Trust and Agency Funds		<u>(31,488,338)</u>	<u>(32,435,705)</u>
Total - All Accounts		<u><u>\$ 396,903,080</u></u>	<u><u>\$ 388,788,789</u></u>

Collin County Auditor's Office
Unaudited Statement of Receipts and Disbursements by Fund
April 30, 2009

Fund Name	Fund Number	Apr-09 Receipts	Apr-09 Disbursements
General Fund	001	\$ 7,374,355	\$ 12,775,633
Road And Bridge	010	1,178,497	606,146
Farm To Market	011	7	-
Lateral Road	012	178	-
Judicial Appellate Fund	013	6,839	-
Air Check Texas	014	-	-
Court Reporters Fund	015	20,093	20,702
Tax A/C Motor Vehicle Tax	017	6	-
Juvenile Probation	018	340,850	735,021
Pre-Trial Release	019	4,978	560
Jury Fund	020	48,905	97,944
Law Library	021	50,881	23,545
Myers Park Operating	022	20,764	40,267
Farm Museum Memorial	023	2	-
Open Space Parks	024	-	-
Co Clrk Rec Mgmt & Pres	025	83,664	39,768
Dist Clrk Rec Mgmt & Pres	026	7,141	1
Justice Court Technology	028	9,714	-
Courthouse Security	029	34,181	34,421
Code Inspection Fund	030	28,135	44,442
Economic Development 2001	031	11	-
Dangerous Wild Animal	032	-	-
Contract Elections	033	62,402	14,372
Chapter 19 Fund	034	-	-
Election Equipment	035	11	-
Sheriffs Drug Forfeiture	036	39	23,915
DA Drug Forfeiture	037	2,719	8,717
DA Service Fee	038	6,270	4,096
Myers Park Foundation	039	48	-
Juvenile Alternative Ed	041	19,198	36,826
Child Abuse Prevention	042	100	-
County Rec Mgmt & Pres	044	17,527	-
Juvenile OCSOP	045	27,061	-
DA Deferred Prosec Prgm	049	3,204	-
Drug Court Program Fund	050	4,126	4,457
Federal Grants Fund	101	43,209	-
Bioterrorism Grant	102	1,367	48,165
Federal Homeland Sec Grnt	103	-	134,142
City Readiness Initiative	104	14,744	16,139
2005 Justice Assist Grant	105	-	-
LLEBG 2003	106	1,069	-
2006 Justice Assist Grant	109	-	-
2007 Justice Assist Grant	110	2	-
CPS Board Grants	112	-	-
2008 Justice Assist Grant	113	1	-
State Grants Fund	180	540	540
TCEQ Grant Fund	181	16,000	97,957
Juv Acct Inc Block Grant	182	-	-
Leose Education	198	1,444	1,422

Collin County Auditor's Office
 Unaudited Statement of Receipts and Disbursements by Fund
 April 30, 2009

Fund Name	Fund Number	Apr-09 Receipts	Apr-09 Disbursements
Total General and Special Revenue Funds		9,430,282	14,809,198
Ltd Tax Perm Improv 99 Ds	201	8,107	-
Ltd Tax Perm Imprv 99a Ds	202	7,387	-
Ltd Tax Perm Imp 2000 Ds	203	884	-
Lim Tax Perm Imp 2001 Ds	204	3,434	-
Ltd Tax Perm Imp 2002 Ds	205	17,948	-
Ltd Tax Pi & Rfd 04 Ds	206	10,041	350
Lmtd Tax P/I & Rfd '05 Ds	207	32,859	-
Lmtd Tax Perm Imp Bd 06ds	208	23,153	-
Criminal Justice Rfdg Ds	209	-	-
Ltd Tax Perm Imp 2007 Ds	211	1,528	-
Ltd Tax Ref & Pi Ds 2008	212	31,504	-
Unlimited Road Bond 99 Ds	221	12,812	-
Unlimited Road Bnd 99a Ds	222	4,546	-
Unlimited Rd Bond 99 Ds	223	11,302	-
Unlm Road Bond 2001 Ds	224	9,019	-
Unlmtd Tax Rd/Rfd 2004 Ds	225	32,248	350
Unlmtd Rd & Rfd '05 Ds	226	33,810	-
Unlmtd Tax Rd Bds, 06 Ds	227	10,960	-
Unltd Tax Rd/Rfd 2007 Ds	230	38,283	-
Unltd Tax Rd Bds Ds 2008	231	28,197	-
Tax Notes Series 2004 Ds	242	17,378	-
Tax Notes Series '06 Ds	243	22,947	-
Unlm Tax Rfd Ser 01 Ds	305	12,106	-
Total Debt Service		370,453	700
Ltd Tax Perm Improve 99a	402	322	47
Ltd Tax Perm Imp 2000	403	34	-
Lmtd Tax P/I Series '01	404	509	-
Ltd Tax Perm Imp 2002	405	1,616	-
Ltd Tax Perm Imp 2004	406	461	-
Lmtd Tax Perm Imp 2005	407	952	670
Lmtd Tax Perm Imp Bds '06	408	899	-
Ltd Tax Perm Imp 2007	411	775	-
Ltd Tx Ref&Pi 2008 07proj	412	775	122,558
Ltd Tx Ref&Pi 2008 03proj	413	489	-
Unlimited Road Bond 99	421	1,231	-
Unlimited Road Bond 99a	422	849	412,441
Unlimited Road Bond 00/01	423	31,307	25,615
Unlmtd Tax Rd Bonds 2004	425	18,153	13,210
Unlmtd Tax Road Bond 2005	426	15,021	7
Unlmtd Tax Road Bds '06	427	15,633	-
Unlimited Road Bond 95/97	428	2,624	-
Unlmtd Tax Rfd 93	429	-	-
Unltd Tax Rd Bds 2007	430	10,166	35,308
Unltd Tx Rd Bds 08 03proj	431	4,469	685,133
Unltd Tx Rd Bds 08 07proj	432	20,016	962
Tax Notes Series 2002	441	465	-
Tax Notes Series 2004	442	2,821	169,439

Collin County Auditor's Office
Unaudited Statement of Receipts and Disbursements by Fund
April 30, 2009

Fund Name	Fund Number	Apr-09 Receipts	Apr-09 Disbursements
Tax Notes 2006	443	11,966	174,920
Capital Improvement Tn 96	444	12	22,940
Capital Improvement Tn 01	445	185	-
Capital Imp T/N 01a	446	67	-
Permanent Improvement	499	10,097,998	10,686,815
Total Capital Projects		10,239,815	12,350,065
Liability Insurance	501	1,080,724	14,711
Workers' Compensation Ins	502	519,125	137,180
Flexible Benefits	503	251,846	255,560
Unemployment Insurance	504	217	-
Insurance Claim	505	2,083,538	3,609,303
Employee Paid Benefits	506	31,489	27,903
Animal Safety Fund	507	72,730	42,511
Total Internal Service Funds		4,039,669	4,087,168
Direct Deposit Clearing	698	1,479,512	1,479,512
Weekly Tax	699	1,526,647	1,526,647
State Fees Agency	701	454,920	1,067,304
Unclaimed Holdings	702	128	128
Bail Security	703	-	-
DA Seized Funds Registry	704	-	-
County Clerk - Other	730	1,244,741	1,176,449
County Clerk - Trust	731	434,464	645,873
Juvenile Probation	732	14,153	16,271
Jail Case Coordinator	733	7,057	6,856
Jail Commissary	734	-	-
District Clerk	735	397,618	558,485
District Clerk - Trust	736	-	-
Inmate Trust	737	-	-
DA Hot Checks	738	69,618	95,913
DA Trust Unclaimed Restitution	739	-	-
Sheriff	740	488,555	488,555
Constable 1	741	-	-
Constable 2	742	-	-
Constable 3	743	-	-
Constable 4	744	8,341	8,914
JP 1	745	58,567	59,756
JP 2	746	35,047	36,068
JP 3-1	747	50,271	50,271
JP 3-2	748	42,577	42,577
JP 4	749	214,727	214,727
Tax Assessor/Collector	750	-	-
Child Protective Board	780	-	-
Adult Probation	781	-	-
Total Trust and Agency Funds		6,526,943	7,474,306
Total - All Accounts		\$ 30,607,162	\$ 38,721,437

County of Collin, Texas
Year to Date Schedule of Transfers
April 30, 2009

	<u>Transfers In</u>	<u>Transfers Out</u>
<u>General Fund</u>		
Transfers to Juvenile Probation	\$ -	\$ 8,668,245
	<u>\$ -</u>	<u>\$ 8,668,245</u>
<u>Special Revenue</u>		
Transfers from General Fund	\$ 9,073,245	\$ 405,000
	<u>\$ 9,073,245</u>	<u>\$ 405,000</u>
<u>Grant Funds</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
<u>Debt Service Funds</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
<u>Capital Project Funds</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
<u>Internal Service Funds</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
<u>Toll Road Authority</u>		
Transfers to/from	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
Total Transfers	<u><u>\$ 9,073,245</u></u>	<u><u>\$ 9,073,245</u></u>

Collin County Auditor's Office
Unaudited Schedule of Investments by Type and YTD Interest Earned
April 30, 2009

Fund Name	Fund Number	Balance at month end					04/30/09 Interest Earned	YTD Interest Earned
		109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment	Total		
General and Special Revenue Funds								
General Fund	1	\$ 13,031,739	\$ 10,137,372	\$ 72,926,840	\$ 14,021,197	\$ 110,117,148	\$ 218,441	\$ 1,662,795
Housing Finance Corp	2	98,833	99,360	560,807	-	759,000	1,486	11,122
Road And Bridge	10	264,220	572,964	8,496,689	-	9,333,873	21,928	159,706
Farm To Market	11	20,105	-	-	-	20,105	8	133
Lateral Road	12	406,828	-	-	-	406,828	159	2,692
Judicial Appellate Fund	13	108,841	-	-	-	108,841	43	720
Court Reporters Fund	15	171,964	-	-	-	171,964	67	1,327
Juvenile Probation	18	138,413	11,153	1,100,114	-	1,249,680	2,899	20,878
Pre-Trial Release	19	75	2	-	-	77	-	-
Jury Fund	20	100,124	189,647	-	-	289,771	124	2,939
Law Library	21	166,478	628,126	557,519	-	1,352,123	1,520	13,378
Myers Park Operating	22	29,646	173,689	-	-	203,335	83	2,376
Co Clrk Rec Mgmt & Pres	25	780,811	1,302,878	-	-	2,083,689	839	13,206
Dist Clrk Rec Mgmt & Pres	26	250,997	355,947	-	-	606,944	244	3,857
Justice Court Technology	28	-	511,099	-	-	511,099	209	3,153
Courthouse Security	29	429,469	509,868	-	-	939,337	377	6,868
Code Inspection Fund	30	51,399	57,467	-	-	108,866	44	968
Economic Development 2001	31	25,833	-	-	-	25,833	10	171
Contract Elections	33	-	701,621	-	-	701,621	287	4,666
Sheriffs Drug Forfeiture	36	95,400	-	-	-	95,400	37	631
DA Drug Forfeiture	37	35,411	252,351	-	-	287,762	117	1,791
DA Service Fee	38	219,218	-	-	-	219,218	-	-
Myers Park Foundation	39	122,826	-	-	-	122,826	48	813
Juvenile Alternative Ed	41	3,646	-	-	-	3,646	1	24
		\$ 16,552,276	\$ 15,503,544	\$ 83,641,969	\$ 14,021,197	\$ 129,718,986	\$ 248,971	\$ 1,914,214
Grant Funds								
TEEX Grants fund	103	\$ -	\$ 1,609	\$ -	\$ -	\$ 1,609	\$ 1	\$ 10
Lease Education	198	-	112,968	-	-	112,968	46	697
		\$ -	\$ 114,577	\$ -	\$ -	\$ 114,577	\$ 47	\$ 707

Collin County Auditor's Office
Unaudited Schedule of Investments by Type and YTD Interest Earned
April 30, 2009

Fund Name	Fund Number	Balance at month end					Total	04/30/09 Interest Earned	YTD Interest Earned	
		109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment					
Debt Service Funds										
Ltd Tax Perm Improv 99 Ds	201	\$ 224,552	\$ -	\$ -	-	\$ -	224,552	\$ 88	\$ 1,271	
Ltd Tax Perm Imprv 99a Ds	202	235	-	-	-	-	235	-	501	
Ltd Tax Perm Imp 2000 Ds	203	2,493	-	-	-	-	2,493	1	62	
Lim Tax Perm Imp 2001 Ds	204	55,821	-	-	-	-	55,821	22	285	
Ltd Tax Perm Imp 2002 Ds	205	330,057	-	-	-	-	330,057	129	1,707	
Ltd Tax Pi & Rfnd 04 Ds	206	165,579	-	-	-	-	165,579	65	930	
Lmtd Tax P/I & Rfd '05 Ds	207	614,480	-	-	-	-	614,480	240	3,173	
Lmtd Tax Perm Imp Bd 06ds	208	408,469	-	-	-	-	408,469	160	2,344	
Criminal Justice Refunding D/S	209	-	-	-	-	-	-	-	-	
Ltd Tax Perm Imp 2007 Ds	211	24,340	-	-	-	-	24,340	10	119	
Ltd Tax Ref & Pi Ds 2008	212	148,161	-	-	-	-	148,161	58	1,134	
Unlimited Road Bond 99 Ds	221	146,715	-	-	-	-	146,715	57	3,868	
Unlimited Road Bnd 99a Ds	222	205	-	-	-	-	205	-	276	
Unlimited Rd Bond 99 Ds	223	304	-	-	-	-	304	-	761	
Unlm Road Bond 2001 Ds	224	136,365	-	-	-	-	136,365	53	825	
Unlmtd Tax Rd/Rfd 2004 Ds	225	608,202	-	-	-	-	608,202	238	3,151	
Unlmtd Rd & Rfd '05 Ds	226	731,509	-	-	-	-	731,509	286	3,917	
Unlmtd Tax Rd Bds, 06 Ds	227	195,176	-	-	-	-	195,176	76	999	
Unltd Tax Rd/Rfd 2007 Ds	230	617,925	-	-	-	-	617,925	242	3,012	
Unltd Tax Rd Bds Ds 2008	231	406,144	-	-	-	-	406,144	159	2,633	
Tax Notes Series 2004 Ds	242	359,856	-	-	-	-	359,856	141	2,905	
Tax Notes Series '06 Ds	243	228,048	-	-	-	-	228,048	89	2,184	
Unlm Tax Rfd Ser 01 Ds	305	117,561	-	-	-	-	117,561	46	1,483	
		\$ 5,522,197	\$ -	\$ -	-	\$ -	5,522,197	2,160	\$ 37,540	
Capital Project Funds										
Ltd Tax Perm Improve 99a	402	\$ 824,614	\$ -	\$ -	-	\$ -	824,614	\$ 323	\$ 5,471	
Ltd Tax Perm Imp 2000	403	86,960	-	-	-	-	86,960	34	1,797	
Lmtd Tax P/I Series '01	404	1,303,364	-	-	-	-	1,303,364	510	11,930	
Ltd Tax Perm Imp 2002	405	1,299,933	-	-	-	-	1,772,295	1,616	16,600	
Ltd Tax Perm Imp 2004	406	1,177,244	-	-	-	-	1,177,244	461	7,791	

Collin County Auditor's Office
Unaudited Schedule of Investments by Type and YTD Interest Earned
April 30, 2009

Fund Name	Fund Number	Balance at month end					Total	04/30/09 Interest Earned	YTD Interest Earned
		109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment				
Lmtld Tax Perm Imp 2005	407	2,435,234	-	-	-	-	2,435,234	953	16,409
Lmtld Tax Perm Imp Bds '06	408	2,290,136	-	-	-	-	2,290,136	896	15,198
Ltd Tax Perm Imp 2007	411	1,981,329	-	-	-	-	1,981,329	775	14,080
Ltd Tx Ref&Pi 2008 07proj	412	1,982,863	-	-	-	-	1,982,863	776	19,236
Ltd Tx Ref&Pi 2008 03proj	413	-	-	-	-	-	-	-	3,304
Unlimited Road Bond 99	421	3,147,809	-	-	-	-	3,147,809	1,232	20,874
Unlimited Road Bond 99a	422	2,172,494	-	-	-	-	2,172,494	850	14,687
Unlimited Road Bond 00/01	423	4,446,082	-	3,282,204	-	-	7,728,286	7,114	80,926
Unlmtd Tax Rd Bonds 2004	425	2,790,654	8,701,489	5,488,031	-	-	16,980,174	18,124	171,275
Unlmtd Tax Road Bond 2005	426	2,682,293	-	5,480,140	-	-	8,162,433	15,022	115,058
Unlmtd Tax Road Bds '06	427	4,184,972	-	5,480,140	-	-	9,665,112	15,610	122,476
Unlimited Road Bond 95/97	428	1,591,698	-	-	-	-	1,591,698	623	10,838
Unlmtd Tax Rfd 93	429	129	-	-	-	-	129	-	35
Unltd Tax Rd Bds 2007	430	25,985,523	-	-	-	-	25,985,523	10,166	183,284
Unltd Tx Rd Bds 08 03proj	431	11,424,408	-	-	-	-	11,424,408	4,470	102,817
Unltd Rd Bds 2008 07proj	432	16,446,780	-	9,081,270	-	-	25,528,050	20,016	295,865
Tax Notes Series 2002	441	1,180,884	-	-	-	-	1,180,884	462	7,815
Tax Notes Series 2004	442	7,211,081	-	-	-	-	7,211,081	2,821	47,297
Tax Notes 2006	443	8,081,652	-	3,325,472	-	-	11,407,124	11,967	115,981
Capital Improvement Tn 96	444	32,626	-	-	-	-	32,626	13	219
Capital Improvement Tn 01	445	452,190	-	-	-	-	452,190	177	2,992
Capital Imp T/N 01a	446	165,288	-	-	-	-	165,288	65	1,094
Permanent Improvement	499	25,893,232	-	5,561,911	-	-	31,455,143	25,023	222,695
		\$ 131,271,472	\$ 8,701,489	\$ 38,171,530	\$ -	\$ -	\$ 178,144,491	\$ 140,099	\$ 1,628,044

Proprietary Funds

Liability Insurance	501	\$ 14,747	\$ 844,438	\$ -	\$ -	\$ -	\$ 859,185	\$ 352	\$ 5,748
Workers' Compensation Ins	502	34,954	1,066,973	-	-	-	1,101,927	451	6,819
Flexible Benefits	503	14,910	139,743	-	-	-	154,653	-	-
Unemployment Insurance	504	-	522,054	-	-	-	522,054	214	1,930
Insurance Claim	505	874,468	3,783,096	4,473,755	-	-	9,131,319	14,659	118,036
Animal Safety Fund	507	-	234,702	-	-	-	234,702	96	827

Collin County Auditor's Office
 Unaudited Schedule of Investments by Type and YTD Interest Earned
 April 30, 2009

Fund Name	Fund Number	Balance at month end					Total	04/30/09 Interest Earned	YTD Interest Earned
		109.01-01 TexPool	109.01-04 TexStar	111.01-xx Certificates of Deposit	111.99-xx Long-Term Investment				
		\$ 939,079	\$ 6,591,006	\$ 4,473,755	\$ -	\$ 12,003,840	\$ 15,772	\$ 133,360	
Agency Funds									
Judicial District	650	\$ 1,371,784	\$ 1,944,117	\$ -	\$ -	\$ 3,315,901	\$ 1,333	\$ 21,073	
State Fees Agency	701	149,043	-	-	-	149,043	-	-	
Unclaimed Holdings	702	199,783	123,235	-	-	323,018	-	-	
		\$ 1,720,610	\$ 2,067,352	\$ -	\$ -	\$ 3,787,962	\$ 1,333	\$ 21,073	
Total All Investments									
		\$ 156,005,634	\$ 32,977,968	\$ 126,287,254	\$ 14,021,197	\$ 329,292,053	\$ 408,382	\$ 3,734,938	

